



NORFOLK

Office of the City Attorney

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May 13, 2014

R-15

To the Honorable Council
City of Norfolk, Virginia

Re: Tax Overpayment
Ricoh Corporation

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Ricoh Corporation, \$38,495.45 based upon the overpayment of Business Personal Property Tax for 2013, resulting in a refund due of \$38,495.45, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to be "B. Pishko", written over a horizontal line.

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

4/10/14 pfh

Form and Correctness Approved: *RAP*

By *[Signature]*
Office of the City Attorney

Contents Approved:

By *[Signature]*
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 38,495.45

[Signature]
Director of Finance

1000-105-020
Account 4032
4/25/14
Date

NORFOLK, VIRGINIA

BCM

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO RICOH CORPORATION BASED
UPON THE OVERPAYMENT OF BUSINESS PERSONAL
PROPERTY TAX FOR 2013.

- - -

WHEREAS the Commissioner of the Revenue has determined that business personal property taxes were erroneously overpaid by Ricoh Corporation for tax year 2013 and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$38,495.45, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$38,495.45 is hereby appropriated for a refund to Ricoh Corporation for tax year 2013;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to Ricoh Corporation in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Ricoh Corporation

**Account Number
86109/801581**

March 13, 2014

Overview:

Ricoh Corporation filed an amendment to its 2013 **Business Personal Property** renditions on June 8, 2013. The amended return identified assets which were removed from Norfolk during the previous tax. The property, therefore, must be removed from the Business Personal Property assessment requiring a refund to the taxpayer for the year 2013. The Commissioner of the Revenue has verified the status of this taxpayer asset.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

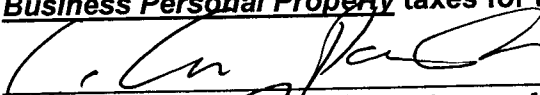
The refund reduces the **Business Personal Property** revenue by **\$38,495.45** for fiscal year 2014.

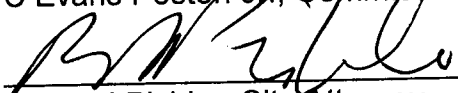
Conclusion:

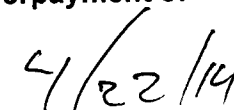
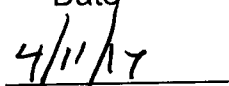
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business Personal Property** tax overpayment of **\$38,495.45**.

Certification

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that Ricoh Corporation is due a refund in the amount of **\$38,495.45** plus interest as specified by **Virginia Code § 58.1-3981** due to the overpayment of **Business Personal Property** taxes for the year 2013.


C Evans Poston Jr., Commissioner of the Revenue


Bernard Pishko, City Attorney


Date

Date